

IN THE HIGH COURT OF GUJARAT AT AHMEDABAD

INCOME TAX REFERENCE No 37 of 1985

For Approval and Signature:

Hon'ble MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE A.R.DAVE

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1. Whether Reporters of Local Papers may be allowed to see the judgements?
  2. To be referred to the Reporter or not?
  3. Whether Their Lordships wish to see the fair copy of the judgement?
  4. Whether this case involves a substantial question of law as to the interpretation of the Constitution of India, 1950 of any Order made thereunder?
  5. Whether it is to be circulated to the Civil Judge?

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COMMISSIONER OF INCOME-TAX

Versus

MANHARLAL G DOSHIT

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Appearance:

MR MIHIR JOSHI WITH MR MANISH R BHATT for Petitioner  
MR K.H. KAZI, for respondent

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CORAM : MR.JUSTICE R.K.ABICHANDANI and  
MR.JUSTICE A.R.DAVE

Date of decision: 22/12/97

ORAL JUDGEMENT (Per R.K.Abichandani,J.)

The following two questions of law arise for our  
determination:-

1. "Whether, on facts and in the circumstances of the case, the Tribunal was right in law in coming to the conclusion that sum of Rs. 14,080/- was

not liable to be included in the income of the assessee for the assessment year 1979-80 under the provisions of Section 60 of the I.T Act, 1961?"

2. "Whether, on the facts and in the circumstances of the case, the Tribunal was right in coming to the conclusion that the sum of Rs. 14,080/- was not liable to be included in the income of the assessee under the provisions of Section 176 of the I.T Act, 1961?"

Identical questions were considered in assessee's own matter and opinion was rendered in I.T.R No. 378/83 decided by this Bench on 12.12.97. For the reasons recorded in that judgement, both the above questions are answered in the affirmative in favour of the assessee and against the Revenue. The reference stands disposed of accordingly with no order as to costs.

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\*/Mohandas